

G. R. S. IX-5]

Previous references.

Ban
15/11/16

File No. III-15

1916.

Serial Nos. 1-4

(Localss)

Later references.

LB 35-17(1+2)

Person

GENERAL AND REVENUE SECRETARIAT.

✓

Serial Nos. 1-4.

Part B for September 1916

SUBJECT.

Proposal of the Bangalore District Board.
to levy fees on hides and skins or a special
income tax on persons trading in them.

To The President, Bangalore D. Bd.

N^o 1139 S. 7. 8. 16.

States that hides, skins and horns cannot be brought
under direct taxation except in the form of license
fees for permitting, under certain restrictions, the
use of any place not belonging to the D^h Bd. for
the purposes specified in certain clauses of Sec 31A
of the D^h Bd. Regulation & requests him to place this
aspect of the case before the D^h Bd. and submit a
copy of their resolution together with draft
bye laws, if they decide upon issuing licenses.

WD 88-GPB-50,000-24-7-16

Det. Tareer
20.10.16

GENERAL AND REVENUE SECRETARIAT.

L. B.)

NOTES.

File No. 111
15

FILE HEADING.

Tax on hides and skins

From

The President, District Board, Bangalore Dist.

No.

575

Dated

4. 3. 1916

Received

8. 3. 1916

Diary No.

3279

Enclos.

1

Spare Copies.

Serial No.

1

BRIEF ABSTRACT OF LETTER.

States that there are 14 Mandies in the three villages of Devarajeevanahalli, Hadagondanahalli & Nagwan within a distance of ^{3 miles from Bangalore} each other in the Bangalore Taluk which import hides & skins & carry on business to a large extent & request sanction for levying a fee on hides & skins, etc as noted below or a special income tax on persons trading in them.

1. 8 Kins of Cow, Cow-calf, Buffalo, Buffalo-calf, Horse, Zebu, Cheeta, deer etc. each skin at 2 pms
2. Horns (i) Deer, ^{horns} at 3 pms per lb, (ii) Buffalo horns at 2 pms per 100 & (iii) Cow horns at 6 pms per 100.

NOTES AND ORDERS.

Neither proposal seems to be impracticable

for want of any provision of law in this respect.
2. It is a point for consideration if a special legislation is called for.

H. K. G.

25 3 1916

Enter in list of Imports & Exports

G. R. S. 12]

General and Revenue
Secretariat.

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No.

2. The prospect of a substantial addition to the D. Board's finances is alluring enough, and would certainly justify legislation.

3. In addition, it has to be remembered that the ^{strict} regulation of the traffic in hides & skins is a measure, the desirability of which has been repeatedly urged in the D. R. Assembly.

4. Please put up all the available reference, study the literature (past & contemporary) and submit a definite scheme of legislation being asked.

Ans
1/4

5. The District Board however request sanction for levying "fees on hides & skins, etc." at rates given or "a special income tax on persons trading in them".

6. If a fee has to be levied what is the nature of this tax? Is it leviable throughout the State ~~and District~~ or in specified localities? Where has it to be levied, whether at the place of import or export? Export and import duties have been given by the State ~~Imports~~ ~~Exports~~.

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~~except~~ (The Govt have reserved power under the Excise Regulation to levy a duty on the export of liquor & intoxicating drugs). Import duties are in force only in respect of certain articles, liquors or intoxicating drugs.

7 The Municipal Councils & Boards in the State levy duties on certain articles imported into them for consumption whether from other places in the State or from outside the State.

8 Under the L.B. Regn - Sec 20(1) 2nd the maximum amount that of shop tax that may be levied from the proprietors of Mandis is Rs 25/p.a. If a profession tax be levied, the amount of tax that may have to be paid by the proprietors of these Mandis will be between Rs 50 & Rs 12 as calculated on the basis of Schedule III relating to 'Tax on Profs, Professions, Trades & Callings' appended to the Mysore Municipal Regulation 10. I have not been able to find out anything bearing on the subject in these British Indian M.L. & L.B. Acts Consulted by me

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111 of 1915.

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No.11. Instructions are solicited to
work up the case further

AK 48

24 4 1916

12. Please consult Mr. III) & note whether
there is any similar fiscal law elsewhere for
the regulation of trade in hides & skins &
the levy of duty thereon

Am
12/5

Branch III)

Subd.

13. There is no such ^{specific} law in Br. India
Even elsewhere no such law seems
to be in force. ^{The several volumes of} as can be seen ~~from~~ a
the index to the journal of comparative
legislation were referred to.

14
20/5/16
To Mr. IV

111
20/5

15

Subd 16. Please see para 2 of para
Bse, letter - Tax on Skins to be
levied on skins in Sanks in the
Dumungah TR. Under what
circumstances do they do it?

17. To what stage is the

G. R. S. 12]

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proposal stated to have been made to
for sanction to levy fees on
skins. —

18. To these articles of Indian
articles in the State. —

LB
22/5-16.

19. Para 16. The levy of fees on
skins said to be obtaining at the
weekly market at Bowringpet appears
to be unauthorized.

20. Para 17. Perhaps the Bowring-
pet Municipal Council have, subsequent
to the receipt of the Kotar Dy Commr's
order of 21/9/15, resolved to
obtain sanction in order the levy
may be legalized. No proposals in
the matter have been submitted to
Govt by the Dy Commr.

21. Para 18. The late Ch Commr's
Profs No 3362-73 and 161 & 27 &
September 1879 which contains a
list of articles on which octroi may
be levied is put up.

HK48

1. 6. 1916.

B. B.

2/6

The only question

left for consideration is

the desirability of reporting

J. M. 1575-15

6

G. R. S. 12]

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Secretariat.

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Legislation

Rev. Secy

LB
6/6-16

21 I believe there was a
draft Regulation for
the regulating of the transport
and trade of hides & skins & the
products of skins & bones
called for. But it may
be possible if the draft
reg. will meet the
present case to

Leop
15/6

22

Mr. M.

LB
6/6-16

9/6/16

Serial
No. 23

Sub.

The draft Bill to control traffic in hides and skins is put up. There is no provision there to tax the skin.

24

8/7/16

R.B.

(Box 12)

25 submitted

26

1.7.16

Rev. Secy.

R.B.
8/7-16

26) - The draft Bill, which is proposed to control traffic in hides and skins, is put up. The levy of tax on hides and skins for fiscal purposes is beside the scope of that Bill.

27) - ~~Under~~ Sec 20 of the Mysore

Local Board Regulation II of 1902 as amended by

Regulation X of 1911 authorizes the levy of fees

for licenses issued for any of the purposes specified

"in Section 31A (1) (b) at such rates as may be

"in such manner as may be approved by Govt."

It is permissible under Sec 31A (1) (b) to

grant licenses "regarding license fee taken for

"for the use of any place not belonging to the

District Board for any of the purposes mentioned

in sub-clause (3), (4), & (5) -

28) - It follows that hides & skins cannot be

LB 3299

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- Serial No.
- brought now direct taxation exact in the form of license fees for hunting, now certain restriction, (a subject of the provisions of the proposed Draft Bill for the preservation of cattle-lifting) the use of airplane not belonging to the Board for the purpose specified in 31A (1) (4) 11 - (3) (4) & (5).
- 29) There is no present proposal to improve the existing District Board Regulation with a view to legalize the levy of the tax proposed on skins & hides.
- 30) The levy of fat skin skins brought for disposal in Bournishat weekly steady appears to be unethically - The Dept. may be asked to grant the authority whereby the levy has been so long continued.
- 31) The President of the District Board Bangalore may intend to consider the alternative suggested above at a special meeting of the Board & to submit the resolution with draft by-laws in accordance with the provisions of the Regulation if the course proposed commends itself to the approval of the Board.
- 32) The matter has been held in suspense for nearly 4 months. Early action appears to be called for -

255
107

102. marked

11/7-16

11/7

33) Lapse with The Secy. res. 103
was may also be useful of 11-7-16
34) 11-7-16 103 11/7-16

3279-15⁹

Serial No.	
ml & Dist. B ^d manuals available in the Office were worked into as per personal instructions of the Rev Secy to the Govt. I was able to find out the rates of license fees relating to the question under consideration in the meeting at. Please see the R. notes placed below these notes.	35. Draft order to the President of the Bangalore Dist. B ^d & a letter to the Dy Commr, Bangalore Kolar Dist, are Submitted.
26 7 1916 Bee 29/7	36. Draft memo for apppt H/K 48 Rev Secy. 1/8-16 37. Draft approved Hk 2-8-1916 38. 7 Hk 103 2/8-16
2	To The Dy Commr. Kolar Dist. No. 1138 dt 7/8/16 States that the President Bangalore Dist. Board has ascertained that a fee of 4 annas for 100 skins of Cows and hides is being levied in the Santhi at Bowringpet and requests him to quote the authority under which the said fee is being levied and from when.
3.	To the President, Bangalore District Board. Govt. order no. 1138 dated 7-8-16. States that hides, skins & horns cannot be brought under direct taxation except in the form of license fees for permitting, under certain restrictions, the use of any place not belonging to the Dist. Board for the purposes specified in certain ~~sub~~ clauses of Section 31A of the L.B. Regulation & requests the President.

LB File No. III

of 1915-16

(10
884Serial
No.

to place this aspect of the case refd. to in Sl. 1 before the Dist. Board & submit a copy of their Resolution together with draft bye-laws if they decide upon issuing licenses.

4 To the Dy Commr, Holan District.

No 648 of 6.9.1916

Refg to Sl 2 states that there is no order of Govt sanctioning the levy of fees on hides & skins in the Bonompet State that a sum of Rs 4 is being recovered in the said State for every 100 skins as they occupy space in the same & that the draft bye-laws framed by the Bonompet M.C. regulating the use of markets within M.C. limits will be ruled in due course.

39. Subd with refce to para 30 Supra.

KK 48

12 9 1916 40. which is levied is practically
Rs 13/9 a pound each. may be
free

HP
18/9/16

B

S 575
En file

D 3277

Office of the Deputy Commissioner,
& President, District Board,
Bangalore District.

Dated Bangalore, the 4th March 1916.

L.B. 111-15-1

From

K. Chandy, Esquire, B.A.

Deputy Commissioner,
& President, District Board,
Bangalore District.

To

V.R. Thyagaraja Iyer, Esq., B.A.,

Secretary to the Government of Mysore,

Revenue Department,

Bangalore.

Sir,

I have the honor to state that one Lalkhan sent a petition to this office on 13-9-1915 stating that there are 3 villages Viz. Devarajeevanahalli, Kadagondahalli and Nagavar, all within a distance of 3 miles where there are 14 mandies importing hides and skins to a largest extent in which they get a commission of 4 per cent without paying any tax on them whereas 3 pies on each hide or buffalo skin and one pie on each sheep and goat skin are being levied by Bowringpet Municipality, Kolar District, and praying that if the contract for collecting the fees at the above rates be given to him he could undertake to pay Rs. 1,000/- per annum paying Rs. 250/- in advance. &c.

2. On receipt of the same the President of the Kolar District Board was requested to kindly inform if any measures were in vogue to tax hides and skins in the Bowringpet Taluk. In reply the President forwarded the report of the Amildar and Vice President of Bowringpet Municipality according to which no tax is being levied even on skins of animals slaughtered in the said Municipality; that fees at the rate of annas four per 100 skins

of

1905-16 .

From

*The Deputy Commissioner
Bangalore Dist.*

To

*The Secretary to Govt
Rev. Depart
Bangalore*

Dated

Despatched 6. 3. 16 .

Received

General No. _____
No.

Enclosure No. 1 file.

*Requesting that instructions
as to the levy of fees at
the rates mentioned or to the
levy of special income tax
on persons trading in skins
& hides, may kindly be issued.*

of cows and sheep are being collected in the Shandy. The Amildar further states that the right of collecting fees on cattle that are being slaughtered has been leased out by public auction and ^{that} the sanction of Government has been applied for, for levying fees at the rate of annas four per 100 sheep skin and 3 pies for each cow skin as resolved by the said Municipality. The said report together with Lalkhan's petition was forwarded to the Amildar of Bangalore Taluk for submission of a report with the resolution of the Taluk Board in the matter.

3. The Amildar of the Bangalore Taluk submitted the Taluk Board resolution that the right of collecting fees on hides and on skins at the rates prevailing in Bowringpet Municipality might be given for 2 years to the said petitioner. The matter was placed before the District Board meeting on the 17th January 1916, when it was referred to a sub Committee consisting of the vice President of the District Board and two other members for framing bye-laws under section 31(a) of the Local Board Regulation of 1911. The sub-Committee reported on 17-2-1916 that no bye-laws could be framed as the Regulation does not provide for framing bye-laws to levy a tax on hides and skins.

4. On the 18th February 1916 one Mr. Manikyavelu Mudaliar petitioned to this office that, if the contract for collecting fees on hides and skins be given to him after sanctioning one or two toll gates for levying fees at the rates noted in the mar-

General Description	Details of description of articles	gin for 5 years, he would pay a sum of
Skins	Cow, Cow-Calf &c. each skin at 2 pies.	Rs.25,000/-
Horns	(1) Deer & Hind per pound pies 3.	1st year Rs.3000/-
	(2) Buffalo ^{horns} per 100 annas 2	2nd 4000/-
	(3) Cow ^{horns} per 100 pies 6	3rd 5000/-
		4th 6000/-
		5th 7000/-

5. The matter was again brought before the District Board meet
ing

meeting held at Doddballapur on the 22nd February 1916 and the Board resolved that as the trade on hides and skins &c. is being carried on to an extent of several lakhs of rupees without any tax being levied on them at present and as the Sub Committee to whom the question was referred having reported that no bye-laws could be framed to levy fees on hides and skins under Section 31 (a) of the Local Boards Regulation of 1911, the Board thus losing a profitable sum of income, Government may be requested to take steps, by legislation, if necessary, for the levy of fees on hides and skins as specified in the letter from Mr. Manikyavelu Mudaliar as to the levy of special income tax on persons trading in them.

6. I have personally inspected the mandies under reference and I am convinced that transactions are being carried on to a great extent.

7 I therefore request that instructions as to the levy of fees at the rates mentioned above or to the levy of special income tax on persons trading in them may kindly be issued.

The connected papers together with the extract of the Proceedings are herewith submitted for kind reference.

I have the honor to be,

S i r ,

Your most obedient servant,

K. S. Anday

Deputy Commissioner &
President, District Board,
Bangalore District.

K.S.

Enc. to L.O. III-15-1

Proceedings of the IV District Board Meeting held at
Dodballapur on the 32nd February 1916.

OFFICIAL MEMBERS

Present:

1. K. Chandu Esq. B.A. President.
2. The Vice President, District Board
3. The Assistant Commissioner in charge of Dodballapur Sub Division.
4. The Assistant Commissioner in charge of Closepet Sub Division.
5. The District Medical and Sanitary Officer, Bangalore.
6. The Executive Engineer, Bangalore Division.
7. The Deputy Inspector of Schools

NON-OFFICIAL MEMBERS

Present:-

8. Mr. Puttanarasappa, Bangalore Taluk.
9. .. Seenappa, Hoskote Taluk.
10. .. Tubugere Chendra Sekharaiiah, Dodballapur Taluk.
11. .. C. Naraharayya, Melamangala Taluk.
12. .. T. Ramachendra Rao, Magadi Taluk.
13. .. Gundappa, Chennapatna Taluk.
14. .. C. Venkataramana Gowda, Kankanhalli Taluk.
15. .. D. Srikanth Rao, Devanhalli Taluk.
16. .. Koppada Puttappa, Anekal Taluk.
17. .. Hutcheerappa, Anekal Taluk.
18. .. Bytappa, Melamangala Taluk.
19. .. Almpalli Siddappa, Dodballapur Taluk.
20. .. Yele Krishnaappa, Devanhalli Taluk.
21. .. Gopalaswami Iyer, Bangalore.
22. .. B. Usman Khan Saib, Bangalore Taluk.

Absent:-

23. Mr. Santhanamisagar, Closepet Sub Taluk.

Enc. to L.B. 111-1571

24. Mr. B. Srinivasa Iyengar, Anekal Taluk.

25. Rev. Father Doyle.

All the Amildar and the Deputy Amildar of Closepet Sub Taluk.

12.

(1) The Sub Committee appointed at the last District Board Meeting to frame bye-laws under Section 31(a) of the Local Boards Regulation of 1911 for the levy of fees on hides and skins, report that the Regulation does not provide for framing bye-laws for levying fees on hides and skins but that it provides for such levy on the storing of hides and skins.

25000/- ?

(2) Letter dated 18th February 1916 from Mr. Manykavelu Mudaliar offering to pay Rs. 20,000/- in 5 years in case the contract for collecting fees on hides and skins be given to him after sanctioning one or more toll gates at suitable centres.

Resolution:-

The trade on hides and skins etc. is carried on in a very large scale (to an extent of several lakhs of rupees in a year) but no fees are being levied on them at present.

The sub Committee to whom the question was referred reported that no bye-laws could be framed to levy fees on hides and skins under Section 31(a) of the Local Boards Regulation of 1911. The Board thus loses a good deal of income. Government may therefore be requested to issue

instructions

1st ✓
G. R. S. 26]

17
S ^{Dec 8-16} Levy of fees on skins in the
Sanku at Bownripet.

File No. III-15
Serial No. 2

u/c
Diary No. of letter replied to

3279-15

General and Revenue Secretariat

(L.B.)

, the

191

Date of issue

7.8.16

Signed by

M.B. Subbaraman

To

No. 1138
LB III-15-2
7.8.16
The Deputy Commissioner,
Holar District

Sir,

In his letter No S 575
of the 4th March 1916, the
President Dist. Bd, Bangalore
Dist. reports, in connection
with the proposal of that
Dist. Bd to levy of a fee
on hides, skins & horns, that
he has ascertained that a
fee of Rs 4 for 100 skins of
cows & ^{sheep} ~~horses~~ is being levied

over. in

x Please see para 2 of letter
from the Deputy Commissioner
dated 21-2-16.

SUBJECT.

50/5/16

In the Sante at Bowringpet.
I am to request you to be
so good as to report quote
the authority under which
the said fee is being levied
and from how long when

I have etc.
W 2/8

for off Secy Govt
Per Secy
26 7 9/16

List of enclosures,

Copied by
Examined by

G.R.S. 28]

Licensing the premises for storing hides,
skins, horns, under Sec 31A(1)(b)
of the L.B. Regn in the Bangalore Dist

20/15

File No. 111-15

Serial No. 3

Diary No. of letter replied to 3279-15

GENERAL AND REVENUE
SECRETARIAT.

(LB)

, the

191

Date of issue

7.6.16

Signed by

Mr. Subbarao

Proceedings of the Government of His Highness
the Maharaja of Mysore

Int. Mr.

READ—

Letter No S. 575 of the

4th March 1916 from the Dy
Comm & President of the

District Board, Bangalore Dist.

Soliciting sanction to levy

~~ORDER THEREON.~~ No.

fees on hides & skins, etc

as noted below or a special

income tax on persons trading in

them.

(L)

over

SUBJECT.

(I) Skins of Cow, Cow-calf, Buffaloe,
Buffaloe-calf, Horse, Tiger, Cheeta,
Deer etc at 2 pice each.

(II) (i), Deer & Hind horn at 3 pice per lb
(ii), Buffaloe horns at 2 pice per 100
(iii), Cow horns at 6 pice per 100.

Order. NO 1139-III-15-3 d. 7.8.15.

Hides, Skins, & horns cannot
be brought under direct taxation
except in the form of license fee,
for permitting, under certain
restrictions, the use of any place
not belonging to the District Board
for the purposes specified in Sec
31 A (i) (b) (iv) (3), (4) & (5), of the
L.B. Regn. The President will
place this aspect of the question
before the Board at a
special meeting & submit
a copy of their resolution
together with draft of laws
in accordance with the provisions
of the L.B. Law Regulation
if

G. R. S. 27]

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

if they decide upon issuing
licenses

ll 2/8
for Offg Secy to Govt
AK 48 Rev Sept
26. 7. 1916
To

The President of the Bangalore
Dist Bd returning the
records.

D 884
116-16-4
LR 111-15-4

Office of the Deputy Commissioner,
Kolar District.

Dated Kolar, 6th September 1916.

From

P. F. Bowring, Esquire,
Deputy Commissioner,
Kolar District.

To

L. Krishna Rao, Esquire,
Offg. Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

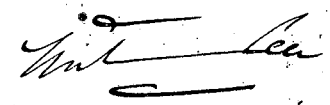
Adverting to correspondence ending with your letter No. 1138/L.B. 111-15-2 dated 7th August 1916, in the matter of levy of fees on hides in the Bowringpet Municipality, I have the honor to state that there is no Government Order sanctioning the levy in question. It is reported that a sum of annas 4 is being recovered in the sante for every 100 skins, as they occupy space in the sante grounds.

The Municipal Council have framed draft bye-laws -- regulating the use of markets within Municipal limits and they are being published locally and will be submitted to Government in due course.

I have the honor to be.

Sir,

Your most obedient servant,



For Deputy Commissioner,
Kolar District.

eele